



**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION**

RICHARD E. BOGGS,
Petitioner,

vs.

UNITED STATES; PETER RAE and
Coworkers, et al., as individuals; and
INTERNAL REVENUE SERVICE
Respondents.

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CIVIL ACTION NO. 3:18-3506-MGL

**ORDER ADOPTING THE REPORT AND RECOMMENDATION,
GRANTING RESPONDENTS' MOTION TO DISMISS,
AND RENDERING AS MOOT PETITIONER'S 's MOTIONS
FOR A PRELIMINARY INJUNCTION AND TO QUASH THE SUMMONSES**

Petitioner Richard E. Boggs (Boggs), a self-represented litigant, filed this action against the United States, Peter Rae and Coworkers, et al., as individuals, and the Internal Revenue Service (collectively, Respondents). The matter is before the Court for review of the Report and Recommendation (Report) of the United States Magistrate Judge suggesting Respondents' motion to dismiss be granted. The Report was made in accordance with 28 U.S.C. § 636 and Local Civil Rule 73.02 for the District of South Carolina.

The Magistrate Judge makes only a recommendation to this Court. The recommendation has no presumptive weight. The responsibility to make a final determination remains with the Court. *Mathews v. Weber*, 423 U.S. 261, 270 (1976). The Court is charged with making a de novo determination of those portions of the Report to which specific objection is made, and the Court may

accept, reject, or modify, in whole or in part, the recommendation of the Magistrate Judge or recommit the matter with instructions. 28 U.S.C. § 636(b)(1).

The Magistrate Judge filed the Report on July 26, 2019, and the Clerk of Court entered Boggs's objections on August 5, 2019. The Court has reviewed the objections, but holds them to be without merit. It will therefore enter judgment accordingly.

Boggs offers no specific objections to the Report. Instead, his arguments generally fall into two categories. The first group is composed of contentions the Magistrate Judge has already addressed. And, because the Court agrees with her treatment of them, it need not repeat her analysis here. Boggs's remaining arguments are so lacking in merit as to require no discussion.

After a thorough review of the Report and the record in this case pursuant to the standard set forth above, the Court overrules Boggs's objections, adopts the Report, and incorporates it herein. Therefore, it is the judgment of the Court Respondents' motion to dismiss is **GRANTED**. Consequently, Boggs's motions for a preliminary injunction and to quash the summonses are **RENDERED MOOT**.

IT IS SO ORDERED.

Signed this 8th day of August, 2019, in Columbia, South Carolina.

s/ Mary Geiger Lewis
MARY GEIGER LEWIS
UNITED STATES DISTRICT JUDGE

NOTICE OF RIGHT TO APPEAL

The parties are hereby notified of the right to appeal this Order within sixty days from the date hereof, pursuant to the Federal Rules of Appellate Procedure.